

b.) Remarks

Claims 1-18 are pending in this application. Claims 1-18 stand rejected.

Turning now to the merits,

Claims 1-6, 9 and 15-19 were objected to for informalities. The claims have amended to correct.

Claims 12-20 stand rejected under 35 USC 101 because the examiner states that real estate investment trusts are non-statutory subject matter. The claims have been amended to change them to method claims.

Claims 1-22 have been rejected were rejected under 35 U.S.C. 103(a) as being unpatentable of various combinations of 4 pieces of art. This rejection is respectfully traversed for the following reasons.

Applicant submits that the Patent Office has not met the burden of establishing a prima facie case of obviousness. The Patent Office is respectfully asked to consider *In re Lee*, in which "the Board of Patent Appeals and Interferences improperly relied upon 'common knowledge and common sense' of person of ordinary skill in the art to find invention of patent application obvious over combination of two prior art references . . ." 61 U.S.P.Q.2d 1430 (Fed. Cir. 2002). The Court went on to say: "In its decision on Lee's patent application, the board rejected the need for 'any specific hint or suggestion in a particular reference to support the combination of the Northrup and Thunderchopper references. Omission of a relevant factor required by precedent is both legal error and arbitrary agency action." *Id.* at 1434.

The applicant would also like to bring to the Patent Office's attention a ruling that says that "[O]bviousness cannot be established by combining the teachings of the prior art to produce the claimed invention absent some teaching, suggestion or incentive supporting the combination." *Carella v. Starlight Archery and Pro Line Co.*, 804 F.2d

135, 140, 231 USPQ 644, 647 (Fed. Cir. 1986) (citing ACS Hosp. Syss., Inc. v. Montefiore Hosp., 732 F.2d 1572, 1577, 221 USPQ 929, 933 (Fed Cir. 1984).

The applicant has not seen any instances in the Examiner's 103 arguments, where the Examiner has found, and provided, page and line numbers where the documents themselves teach or suggest their combination. Therefore, a prima facie case of obviousness has not been established, and applicant respectfully requests that it be withdrawn.

All independent claims, and hence, their respective dependent claims, are non-obvious.


With respect to claims 1-6 and 14-19, they stand rejected for 35 USC 112 non-enablement. First of the rejection of claims 14-19 is improper. These claims all depend from independent claim 12, which has not been rejected for enablement. If claim 12 is enabled, then, certainly claim 12's dependent claims must be enabled as well. Applicant respectfully submits that the enablement rejection of claims 14-19 be withdrawn as it is improper. With respect to Claims 1-6. The Examiner claims that since the invention does not provide the probability of a successful tax appeal, it thus, prevents the calculation of ROI (return on investment). Of course, to be able to perfectly predict the ROI, one would have to also know the competence of the future buyer's real estate attorney in arguing before tax appeal boards, the actual sales price compared to the listing sales price, how frequently the appeal board meets, anticipate changes in membership, and the like. This does not mean that one does not try to do the best ROI estimate with information existing before purchase. The introduction of the word "hypothetical", in claim 1 as presently amended, hopefully clarifies this. The Examiner further says the specification does not provide for a way of calculation ROI. The applicant respectfully disagrees. Please see Example 1, in its entirety, especially the concluding sentence. Applicant submits that claim 1, as presently amended, is enabled, as therefore, are dependent claims 2-6

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Applicant believes that the present application is in condition for allowance. A Notice of Allowance is respectfully solicited. Should any questions arise, the Examiner is encouraged to contact the undersigned.

Please note the change of correspondence address.

Respectfully submitted,

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